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No. 04-1704

In The Supreme Court of the United States

DAIMLERCHRYSLER CORPORATION, et al.,

Petitioners,

v.

CHARLOTTE CUNO, et al.,

Respondents.

On Petition For A Writ Of Certiorari To The United States Court Of Appeals For The Sixth Circuit

BRIEF *AMICUS CURIAE* OF THE MICHIGAN MANUFACTURERS ASSOCIATION IN SUPPORT OF PETITION FOR A WRIT OF CERTIORARI OF PETITIONER DAIMLERCHRYSLER CORPORATION

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INTEREST OF *AMICUS CURIAE*

The Michigan Manufacturers Association ("MMA") is a business association composed of more than 3,000 Michigan businesses. An important aspect of MMA's activities is representing the interests of its member-companies in matters of paramount importance before state and federal courts, the United States Congress, the Michigan legislature, and state agencies.[1] MMA appears before this Court as a representative of business concerns employing over 90% of the industrial workforce in Michigan.

Resolution of the issues presented by this case will have profound and far-reaching implications for MMA's members and for the economy of the State of Michigan. As will be demonstrated, Michigan's employment base has suffered substantial erosion in the past decade, particularly in the manufacturing sector. Many manufacturing jobs formerly performed within the state have disappeared, not only to other states but also overseas. Michigan and its neighbor states within the Sixth Circuit are in the midst of an intense struggle to maintain the manufacturing base that has provided the life blood of the region's economy for generations. The decision of the panel of the United States Court of Appeals for the Sixth Circuit[2] below threatens to deprive these states of an important tool in that struggle – the use of tax incentives to encourage capital investments that create jobs for their citizens.

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[1] No person or entity, other than MMA and its members, made a monetary contribution to the preparation or submission of this brief.

[2] *Cuno, et al. v. DaimlerChrysler, Inc., et al.*, 386 F.3d 738 (6th Cir. 2004).

Accordingly, MMA respectfully but strongly urges this Court to grant *certiorari* in this case.

INTRODUCTION AND SUMMARY OF ARGUMENT

This case represents a high-speed collision at the intersection of constitutional theory and economic reality. The opinion of the panel below is based on a constitutional theory that holds that Ohio, by offering taxpayers a tax-based incentive to invest within the state, necessarily "foreclose[es]" those taxpayers from making "tax-neutral decisions," and in substance "coerces" them into making such investments in Ohio rather than in some other state.[3] While citing precedent of this Court in support of its holding, the panel relies primarily on a law review article[4] for its "coercion" rationale, which finds no support in this Court's decisions.

More fundamentally, however, this case springs from a second, uncited law review article,[5] the premise of which is that, in using tax incentives as a tool to encourage investments, the states are engaged in a spiral of mutual destruction that is alleged to be largely unnecessary because

[3] 386 F.3d at 744, 746 at fn. 1.

[4] Walter Hellerstein & Dan T. Coenen, *Commerce Clause Restraints on State Business Development Incentives*, 81 CORNELL L. REV. 789 (1996).

[5] Plaintiffs' co-counsel, Professor Peter Enrich of Northeastern University School of Law, is the principal architect of this case, and his law review article, *Saving the States from Themselves: Commerce Clause Constraints on State Tax Incentives for Business*, 110 HARV. L. REV. 377 (1996), is his blueprint.

it is in essence a zero-sum game. According to this theory, if all states would merely stop offering such incentives (or if they can be judicially prohibited from doing so), millions of dollars of tax revenues sacrificed to such incentives would automatically be restored to the treasuries of the various states.

The economic reality faced by the states is far different. The several states necessarily are not engaged in a zero-sum contest because there are players in the game other than themselves. In a global economy, it is naïve to assume that investment capital that potentially can be deployed in the United States will actually be spent here, and worse than naïve to base legal policy on that assumption. If the opinion below is allowed to stand, and if it is followed by the courts of other circuits, it will deal a potentially fatal blow to the efforts of all the states to retain employment that threatens to flee overseas.

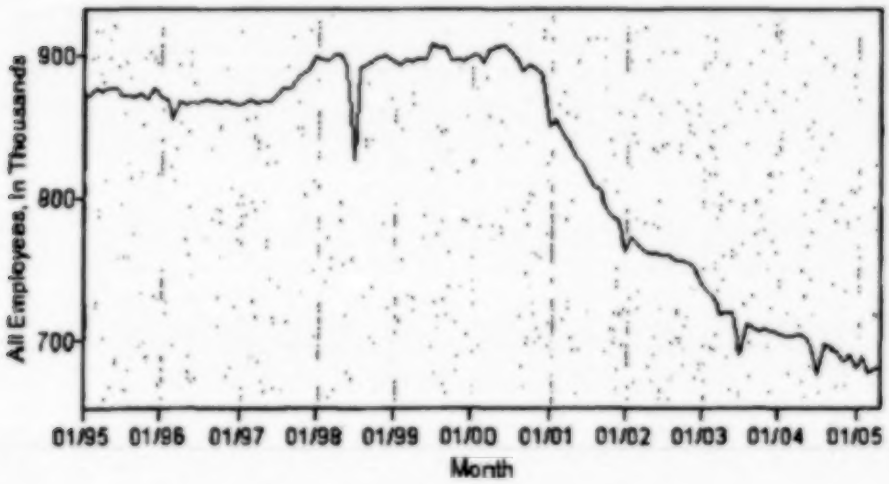
This is in all events a constitutionally unnecessary outcome. The incentives offered by Ohio that are the subject of this case, like similar incentives made available under Michigan law, are a far cry from the types of economic protectionism this Court has struck down in the past under the dormant Commerce Clause. *Certiorari* should therefore be granted in this case in order to clarify the differences between this case and the earlier decisions of this Court relied upon by the panel below. Alternatively, because the Plaintiffs in this case lack standing to complain of the allegedly discriminatory effect of the state statute at issue, this case should be remanded to the panel below with instructions to dismiss it.

ARGUMENT

I. TAX INCENTIVES FOR INVESTMENT COMPRISE A CONSTITUTIONALLY APPROPRIATE RESPONSE TO THE THREAT OF JOB LOSS

A. Michigan's Use of Tax Incentives Responds to a Real-World Problem.

Manufacturing employment in Michigan is in a state of crisis. Between March, 2000 and March, 2005, Michigan lost 231,000 jobs, of which over 217,000 were in the manufacturing sector.[6] A graph from the U.S. Bureau of Labor Statistics, reproduced below,[7] of manufacturing employment in Michigan over the last decade describes the trajectory of a ball rolling off a table:



[6] U.S. Department of Labor, Bureau of Labor Statistics, State and Area Employment, Hours, and Earnings, Michigan, Manufacturing, 1995-2005 (attached as App. 1); "Jobs Picture in Michigan Gets Bleaker," Detroit News, August 18, 2004, p. 1A.

[7] The source of the graph is the United States Department of Labor. *See* App. 1.

Economists differ on the causes of these job losses, but surely some of them result from the flight of manufacturing investment to foreign countries,[8] not simply to other states. Indeed, foreign countries have become increasingly aggressive in pursuing investments in manufacturing capability that might otherwise have been located in Michigan.[9]

To defend its employment base, Michigan (like most states) has deployed an arsenal of economic weapons designed to encourage existing and potential employers to make investments that create or maintain jobs in this state. For example, Michigan offers a series of credits against its Single Business Tax (SBT), known as MEGA (Michigan Economic Growth Authority) grants, that are conditioned on the magnitude of investment in productive capacity and/or addition or maintenance of specified levels of employment.[10] Michigan has created Renaissance Zones that enable participating businesses to obtain SBT credits for investments made there and that exempt those businesses, as well as residents of the zone, from taxes of most kinds on income earned there.[11] It offers an investment tax

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[8] "Bowling Ball Plant Moving to Mexico," Chicago Tribune, June 17, 2005, p. C1 (describing transfer of Brunswick Corp. bowling ball manufacturing from Muskegon, Michigan to Mexico, at a cost of 115 jobs); "Mich Workers of Electrolux OK Severance," Detroit Free Press, December 20, 2004 (Greenville, Michigan, employees accept severance plan after transfer of production to Juarez, Mexico and Anderson, S.C.; 2,700 employees laid off).

[9] "India Wants to Lure U.S. Auto Supply Jobs," Detroit News, December 5, 2004, p. 1A; "This Year, Ontario May Pass Michigan in Making Vehicles," New York Times, November 27, 2004, p. C1.

[10] MICH. COMP. LAWS ANN. §§ 208.37c, 208.37d, 208.37f, 208.38g.

[11] MICH. COMP. LAWS ANN. § 125.2686.

credit (similar to the Ohio credit at issue in this case) against the SBT for investments in business property within the state.[12] Michigan also makes available partial or complete exemption from property tax for investments in productive property of specific types or located within specific financially distressed areas.[13] In each case, Michigan's legislature, on behalf of its citizenry, has determined that these incentives are both necessary and effective in attracting and keeping investment in jobs-producing industries for the ultimate benefit of the state as a whole.

B. Tax Incentives Have Been Effective in Creating or Maintaining Employment in Michigan.

How much worse Michigan's employment situation might now be without these incentives is difficult to ascertain; however, based on newspaper accounts published within the past year, the availability of such incentives has been a significant factor in keeping or adding jobs in Michigan. For example:

- Dawn Food Products chose to locate its headquarters in Leoni Township, near Jackson, Michigan, with the prospect of creating 400 jobs over the next 15 years. Dawn received a MEGA credit against the Single Business Tax worth approximately $1.9 million over 15 years, and a 50 percent abatement of property tax worth approximately $529,200.[14]

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[12] MICH. COMP. LAWS ANN. § 208.35a.

[13] MICH. COMP. LAWS ANN. §§ 207.551 through 207.572; MICH. COMP. LAWS ANN. § 211.9f.

[14] "Dawn Food Products Locates World Headquarters in Jackson, Mich," South Bend Tribune, July 5, 2004, p. 2.

- Responding to the creation of a Renaissance Zone, real and personal property tax abatements worth more than $2.5 million, and a MEGA Single Business Tax credit worth some $3.7 million, Kellogg Company brought more than 300 new jobs to its headquarters in Battle Creek.[15]

- Lacks Enterprises, Inc. invested $51.8 million to expand and develop new facilities in Kent County, creating 242 new jobs directly and 392 indirectly. Lacks received a MEGA SBT credit of approximately $2.5 million and a $4.3 million abatement of real and personal property taxes.[16]

- Karmann USA, a subsidiary of a German company, agreed to build a $15 million facility in Plymouth Township that will employ 250 people. Karmann received property tax abatements plus a MEGA SBT credit of approximately $2.9 million.[17]

- Musashi Auto Parts – Michigan, Inc. committed to expand its Battle Creek facility, adding 178 new jobs. The company received a $1.4 million MEGA SBT credit and $2.5 million in property tax abatements.[18]

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[15] "Commission OKs Tax Items for Kellogg," Battle Creek Enquirer, July 7, 2004, p. 3A.

[16] "Lacks' $51.8M Expansion Stays in West Michigan," Grand Rapids Business Journal, July 19, 2004, p. 6.

[17] "Karmann Begins its First U.S. Plant," Detroit News, September 29, 2004, p. 2B.

[18] "Musashi to Expand," Detroit Free Press, October 21, 2004.

- Ford Motor Company invested $300 million to expand its Wayne, Michigan Truck Assembly plant, preserving 3,500 jobs. Ford was granted a MEGA SBT credit worth $50 million over 20 years, and received property tax abatements of an additional $40 million over 12 years.[19]

- Federal-Mogul Corp. decided against moving 790 jobs to Mexico, choosing instead to keep open its plants in Greenville, St. Johns, and Sparta. A critical factor in the company's decision was a $65 million MEGA SBT credit over 20 years.[20]

- General Motors agreed to a $450 million expansion and refurbishment of two of its Flint facilities in exchange for $28 million in MEGA SBT credits. The projects will result in the creation of 300 jobs at a plant that currently employs 3,350.[21]

- Guardian Industries Corp. announced a $25 million expansion of its Albion plant, bringing 135 to 150 new jobs to the area. Guardian received a MEGA SBT credit of approximately $1.6 million and property tax abatements worth about $4 million over 12 years.[22]

- Faurecia North America, a subsidiary of a French company, agreed to build a $40 million

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[19] "Wayne Plant Retooling Saves 3,500 Ford Jobs," Detroit News, December 15, 2004, p. 1A.

[20] "790 Federal-Mogul Jobs Saved," Detroit Free Press, December 15, 2004.

[21] "GM to Invest $450 Million in Flint Plants," Detroit Free Press, December 17, 2004.

[22] "Guardian to Bring New Jobs to Albion," Battle Creek Enquirer, January 14, 2005, p. 1A.

manufacturing plant in Sterling Heights, expected to create 448 jobs. It was induced to do so by a $6.3 million MEGA SBT credit and $4.2 million in property tax abatements.[23]

- Chrysler Corporation committed to a $506.8 million renovation of two factories in Sterling Heights, preserving more than 5,000 jobs. Chrysler was awarded an $18.8 million MEGA SBT credit, and received $17.8 million in property tax abatements.[24]

- Toyota Motor Corp. announced plans to invest $150 million to expand its technical facilities in York Township, near Ann Arbor, creating 400 jobs. Tax credits totaling $38.9 million over 20 years were a deciding factor.[25]

- After having moved its sun visor manufacturing operation from Holland, Michigan, to Mexico, at a cost of 900 jobs, Johnson Controls, Inc. decided to invest $118 million in another plant in Holland and one in Battle Creek, preserving 747 jobs and adding 525 new ones. The decision was attributed to the availability of $17.4 million in MEGA SBT credits and $10.2 million in property tax abatements.[26]

- Duncan Aviation chose to invest $19.5 million to expand its Battle Creek facility, resulting in

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[23] "French Supplier Faurecia Plans $40M Plant, Wins Tax Break," Crain's Detroit Business, March 21, 2005, p. 24.

[24] "Chrysler Saves 5,000 Metro Jobs," Detroit News, March 22, 2005, p. 1A.

[25] "Toyota to Invest $150 Million in Michigan," Detroit News, April 13, 2005, p. 1B.

[26] "JCI Nixes Move Plan," Grand Rapids Business Journal, April 25, 2005, p. 6.

380 new jobs. Duncan received a MEGA SBT credit of $2.2 million, and the City of Battle Creek contributed infrastructure improvements worth $1.3 million.[27]

- Severstal NA, a subsidiary of a Russian steel company, agreed to invest up to $250 million in upgrades to its Dearborn mill, preserving 2,000 jobs. The state agreed to grant Severstal a $28.7 million MEGA SBT credit, and property tax abatements on the new property are expected to total an additional $19 million.[28]

C. State Tax Credits and Exemptions for Investment Do Not "Foreclose Tax-Neutral Decisions."

The common feature of these incentives and allowances is that they are unmistakably, prosaically *local* in nature. Credits against the Michigan SBT are granted for creating Michigan jobs or placing plant and equipment in Michigan. Exemptions from and abatements of property taxes, while authorized by state law, are adopted and take effect at the municipal level. In every case, if no investment is made, no Michigan tax advantage is gained. If the investment is made elsewhere, no Michigan consequences are felt. The impact of these measures on interstate commerce is ephemeral, if not entirely illusory.

The decision of the panel below rests primarily on three of this Court's decisions: *Boston Stock Exchange v.*

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[27] "Duncan to Expand, Will Bring 380 Jobs to B.C.," Battle Creek Enquirer, May 18, 2005, p. 1A.

[28] "Severstal Gets Tax Break to Upgrade," Detroit Free Press, June 22, 2005.

State Tax Commission, 429 U.S. 318 (1977); *Maryland v. Louisiana*, 451 U.S. 725 (1981); and *Westinghouse Electric Corporation v. Tully*, 466 U.S. 388 (1984). Like this case, each of these cases involved a credit offsetting a tax levied by the taxing jurisdiction. In each of these cases, however, unlike the present case, the end result of the application or withholding of the credit was the levying by the taxing jurisdiction of a higher tax, or a higher rate of tax, against business operations carried on by the taxpayer in another state. Hence the adjuration in *Boston Stock Exchange*, repeated in one form or another in subsequent cases, against a state's discriminatory taxation of "business operations performed *in any other state*," 429 U.S. at 337 (emphasis supplied).

No similar imposition is presented here. The Ohio investment tax credit is not concerned in the slightest with the taxpayer's activities "in any other state." It asks only what the taxpayer has invested in Ohio, and rewards the taxpayer accordingly. It does not punish, as did the tax schemes in *Boston Stock Exchange* and *Westinghouse*, activities in any other state, unless one adopts the remarkable and radical view that the absence of a reward is a punishment.

In the ultimate analysis, this Court's language in *Boston Stock Exchange* and its progeny forbidding state tax provisions that "foreclose tax-neutral decisions" will simply not bear the weight that the Plaintiffs in this case, and the panel below, seek to place on it. Under our federal system, state tax provisions are bound to vary enormously.

Some states tax businesses; other do not.[29] Some states impose property tax on all tangible business property; some exempt personal property;[30] most exempt inventory.

In point of fact, a truly "tax-neutral decision" on whether to do business in one state or another is a practical impossibility. In analyzing the Ohio credit under the Commerce Clause, therefore, the focus instead should be on whether the credit is a "taxing measure[] that imposes greater burdens on economic activities taking place outside the State than [are] placed on similar activities within the State," *Westinghouse Electric Corp v. Tully*, 466 U.S. at 404. Judged by this standard, an incentive for in-state activity like Ohio's investment tax credit passes constitutional muster.

D. The Formulation of the Holding Below Is Logically Unsound.

The panel below accepts Plaintiffs' assertion that "the economic effect of the Ohio investment tax credit is to encourage *further* investment in-state at the expense of development *in other states* . . . ," 386 F.3d at 745 (emphasis supplied). This statement contains two propositions that do not bear close logical scrutiny.

One is that an investment in Ohio is inevitably made "at the expense of development in other states." This is unprovable and unknowable. The Court assumes that the

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[29] Nevada, South Dakota, and Texas do not impose a corporate income tax.

[30] Delaware, Hawaii, Illinois, New Hampshire, New York, and Pennsylvania do not tax personal property. *See, e.g.*, N.Y. REAL PROP. TAX LAW § 300.

taxpayer would in every case make the identical investment in productive capacity *somewhere*, and is compelled to make it in Ohio rather than in some other state as a result of the "coercive" effect of the Ohio investment credit.[31] As a factual matter, there is nothing in the opinions of either the Court of Appeals or the District Court in the present case to support that assumption. That the taxpayer may have been induced in part by the availability of the credit into entering into an agreement with the City of Toledo to make the investment does not suggest – much less require – that the same taxpayer was equally prepared to make the investment elsewhere had it not been "coerced" by the credit into making it in Ohio.

The other dubious proposition underlying the holding below is its application solely to "further" investment. In other words, the panel appears to hold that only a taxpayer having existing taxable business activity in Ohio, and an existing tax bill capable of reduction, can be "coerced" by the availability of the credit.[32] By the same reasoning, a functionally identical taxpayer having no previous business activity within the state suffers no similar coercion, even if following its investment it earns an identical credit against its future Ohio taxes.

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[31] The panel's "coercion" rationale, if allowed to stand, bids fair to become yet another item in the legal "wardrobe of ever-changing negative Commerce Clause fashions," *American Trucking Association, Inc. v. Michigan Public Service Commission*, ___ U.S. ___, 125 S. Ct. 2419, 2426 (2005) (Scalia, J., concurring).

[32] The panel's intellectually indefensible distinction between a tax credit and a property tax exemption as a constitutionally permissible incentive appears to turn on this very factor.

On these facts, it appears that the Ohio investment tax credit can at best be said to be only situationally unconstitutional, a curious status indeed. This Court has said that it "need not know how unequal the Tax is before concluding that it unconstitutionally discriminates," *Maryland v. Louisiana*, 451 U.S. 725, 760 (1981). It has also said that "[v]arying the strength of the bar against economic protectionism according to the size and number of in-state and out-of-state firms affected would serve no purpose except the creation of new uncertainties in an already complex field," *New Energy Company of Indiana v. Limbach*, 486 U.S. 269, 276-77 (1988). So far as can be determined, however, this Court has never held state tax legislation unconstitutional under the dormant Commerce Clause where the allegedly discriminatory impact of the legislation depended entirely upon the prior level of economic activity within the state of the party allegedly discriminated against.

II. THE PLAINTIFFS IN THIS CASE HAVE SUFFERED NO COGNIZABLE INJURY THAT IS REDRESSED BY THE DECISION BELOW

Precious little is said in the District Court's opinion, and nothing whatever in the opinion of the Court of Appeals, about the Plaintiffs in this case. Their own petition for *certiorari*, Docket No. 04-1407, states that "most" of them "are residents of the City of Toledo or small businesses located there" and that "[m]any of them were displaced from their former homes or places of business by

the City in order to assemble the site for [DaimlerChrysler's] Jeep plant,"[33] Petition of Plaintiffs for *Certiorari*, 4. Plaintiffs' Petition further states that "these plaintiffs pay taxes to and receive the benefit of services from the City of Toledo, the affected school districts, and the State of Ohio, and are injured by the City's school districts', and State's loss of tax revenues due to the challenged tax incentives." Petition at 5.

These Plaintiffs are in no way injured by the Ohio franchise tax credit that the Court of Appeals held below to be constitutionally infirm. They are not discriminated against by operation of the credit, and have not alleged that they pay taxes at a higher rate or in a demonstrably greater amount whether DaimlerChrysler invests in Ohio, elsewhere, or not at all. Indeed, it is not made to appear anywhere in the available record of this case whether any of the Plaintiffs pay any Ohio franchise tax at all. Moreover, those Plaintiffs that are residents of the City of Toledo are if anything *benefited* by the increased level of employment and economic activity resulting from DaimlerChrysler's substantial investment in plant and equipment there.

As previously noted, this case is in essence the actualization of a legal theory put forth in a law review article. Historically, this Court has declined to render decisions on the basis of interesting legal theories, but rather has required that the parties that bring a case here have "such a personal stake in the outcome of the controversy as to

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[33] The alleged displacement of any of the Plaintiffs is of course irrelevant to the issue of whether the Ohio investment tax credit discriminates against interstate commerce.

assure that concrete adverseness which sharpens the presentation of questions which the court so largely depends for illumination of difficult constitutional issues," *Flast v. Cohen*, 392 U.S. 83, 99 (1968), citing *Baker v. Carr*, 369 U.S. 186, 204 (1962). This requirement of standing "tends to assure that the legal questions presented to the court will be resolved, not in the rarified atmosphere of a debating society, but in a concrete factual context conducive to a realistic appreciation of the consequences of judicial action," *Valley Forge Christian College v. Americans United for Separation of Church and State*, 454 U.S. 464, 472 (1982).

This Court has summarized the elements of the standing requirement as follows: "A plaintiff must allege personal injury [the injury element] fairly traceable to the defendant's allegedly unlawful conduct [the causation element] and likely to be redressed by the requested relief [the redressibility element]," *Allen v. Wright*, 468 U.S. 737, 751 (1984). In the context of lawsuits brought by taxpayers, the injury and causation elements have uniformly taken the form of a challenge to a governmental expenditure – what this Court has described as "a good-faith pocket-book action," *Doremus v. Board of Education*, 342 U.S. 429, 434 (1952). There is no such expenditure in the present case, unless one indulges the fiction that any failure by a state to collect the maximum amount of tax theoretically extractable from all persons within its tax grasp is a "tax expenditure." The Plaintiffs in this case, as taxpayers, have suffered no injury caused by any of the Defendants.

Even granting credibility to the dubious "tax expenditure" rationale, a finding that the Ohio investment tax credit discriminates impermissibly against interstate

commerce does nothing to remedy any injury the Plaintiffs could be perceived to have suffered. With or without the credit, there can be no assurance that tax revenues will increase, or that taxpayers such as DaimlerChrysler will engage in business activities in Ohio at the same level, or at all. What this Court said in *ASARCO, Inc. v. Kadish*, 490 U.S. 605 (1989), therefore resonates here:

> [I]t is pure speculation whether [this] lawsuit would result in any tax relief for respondents. If they were to prevail, it is conceivable that more money might be devoted to education; but since education in Arizona is not financed solely from the school trust fund . . . , the State might reduce its supplement from the general funds to provide for other programs. The possibility that taxpayers will receive any direct pecuniary relief from this lawsuit is "remote, fluctuating and uncertain . . . " 490 U.S. at 614.

It is unclear what the Plaintiffs in this case actually want, beyond vindication of the legal theory of their counsel, but to the extent it involves any financial interest whatever, the possibility of recovery of that interest by this lawsuit is likewise "remote, fluctuating, and uncertain."

It is evident that these Plaintiffs entirely lack the personal financial stake in the outcome of this case that this Court has traditionally demanded of litigants appearing before it. The relief sought and obtained from the panel below confers no discernible benefit on them while harming all of the Defendants as well as the citizens of Ohio. What the Plaintiffs have done, ultimately, is to instigate a controversy in which they are not significantly involved. This is an inherently suspect route into this Court:

> When . . . , as in this case, a plaintiff's asserted injury arises from the government's allegedly unlawful regulation (or lack of regulation) of *someone else*, much more is needed [to establish standing.] [W]hen the plaintiff is not himself the object of the government action or inaction he challenges, standing is not precluded, but it is ordinarily "substantially more difficult" to establish.

Lujan v. Defenders of Wildlife, 504 U.S. 555, 562 (1992) (emphasis in original).

CONCLUSION

MMA strongly urges this Court to grant *certiorari* in this case and, ultimately, to reverse the decision below. If it does not do so, however, this Court should at minimum remand this case to the panel below with instructions to dismiss it for lack of standing on the part of Plaintiffs.

Respectfully submitted,

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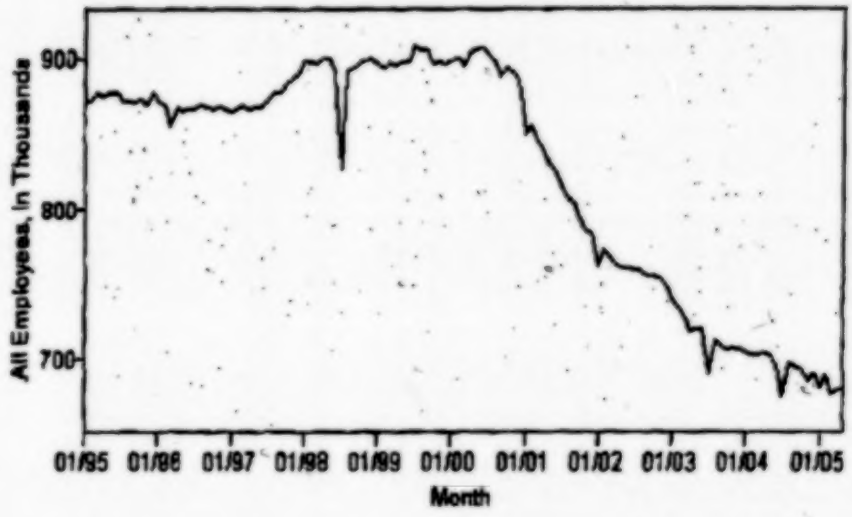

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1997	864.2	866.3	868.7	865.8	867.3	867.5	872.2	876.4	876.7	882.5	885.6	888.1	
1998	897.5	897.3	895.0	899.0	899.1	889.5	826.2	890.6	892.2	895.5	898.0	898.8	
1999	894.8	892.9	896.8	894.3	896.2	897.1	908.2	905.2	904.5	895.0	896.5	895.8	
2000	898.7	898.9	894.1	903.8	904.8	905.7	901.5	896.4	887.4	893.1	889.3	885.0	
2001	849.4	854.8	846.3	839.0	830.8	824.9	814.1	808.1	804.9	793.3	785.6	783.3	
2002	762.2	772.2	767.6	763.3	761.2	761.1	759.6	758.6	755.3	755.1	753.2	749.9	
2003	738.9	733.7	730.0	718.7	720.8	720.6	690.1	712.3	709.8	706.5	707.7	706.0	
2004	705.0	702.5	702.5	704.2	702.2	695.6	676.3	696.9	695.7	693.4	685.3	690.4	
2005	680.9	689.2	676.9	680.3	681.8(p)								

p : Preliminary

App. 1